

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re : Chapter 11 Case No.
LEHMAN BROTHERS HOLDINGS INC., *et al.*, : 08-13555 (JMP)
Debtors. : (Jointly Administered)

x Ref. Docket No. 3521

AFFIDAVIT OF SERVICE

STATE OF NEW YORK)
) ss.:
COUNTY OF NEW YORK)

PAUL BELOBRITSKY, being duly sworn, deposes and says:

1. I am employed by Epiq Bankruptcy Solutions, LLC, located at 757 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.

2. On May 8, 2009, I caused to be served the "NOTICE OF MOTION OF DEBTORS, PURSUANT TO SECTIONS 105(A) AND 363(B) OF THE BANKRUPTCY CODE, FOR AUTHORIZATION TO PAY CERTAIN PREPETITION FRANCHISE TAXES," dated May 8, 2009, to which was attached the "MOTION OF DEBTORS, PURSUANT TO SECTIONS 105(A) AND 363(B) OF THE BANKRUPTCY CODE, FOR AUTHORIZATION TO PAY CERTAIN PREPETITION FRANCHISE TAXES," dated May 8, 2009 [Docket No. 3521], by causing true and correct copies to be:

- a) delivered by email to those parties listed on the attached Exhibit "A",
- b) delivered by facsimile to those parties listed on the attached Exhibit "B", and
- c) enclosed securely in separate postage-prepaid envelopes and delivered by overnight mail to those parties listed on the attached Exhibit "C".

3. All envelopes utilized in the service of the foregoing contained the following legend: "LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO ATTENTION OF ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT."

/s/ Paul Belobritsky

Paul Belobritsky

Sworn to before me this
11th day of May, 2009

/s/ Elli Petris

Notary Public, State of New York

No. 01PE6175879

Qualified in Nassau County

Commission Expires October 22, 2011

Exhibit “A”

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Exhibit “C”

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